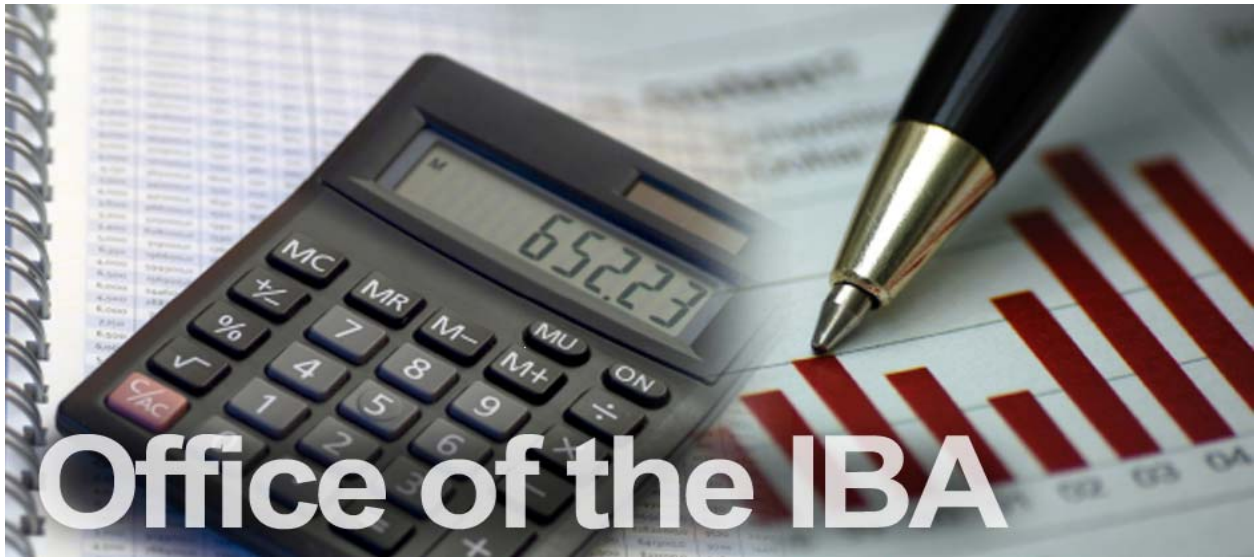




# **Office of the IBA**





### Department Description

The voters of the City of San Diego approved Proposition F, thereby adding Article XV to the City Charter, whereby Section 270(f) provides that the City Council shall have the right to establish an Office of the Independent Budget Analyst (IBA) and to determine the powers of the Office of the Independent Budget Analyst and its manager by ordinance.

The function of this office is explained within the San Diego Municipal Code Section 22.2301 which states, "There is hereby created the Office of Independent Budget Analyst, a City department whose designated function is to assist the City Council in the conduct of budgetary inquiries and in the making of budgetary decisions."

The mission of the Office of the Independent Budget Analyst is:

*To provide clear, objective, and unbiased analysis and advice to the City Council regarding all legislative items bearing financial and policy impacts to the City of San Diego*

### Goals and Objectives

The IBA strives to implement "good government," to ensure the public's access to information and ability to participate in the decision-making process, and to add value by providing supplemental information to further educate decision-makers and the public, all of whom may be affected by the outcome. The IBA has made significant contributions to shaping important policy discussions due to its detailed research, analysis and outreach to authoritative resources, and preparation of well-developed recommendations.

In Fiscal Year 2009, the IBA intends to enhance the service provided to the City Council and public through more in-depth coverage of legislative items on the City Council's weekly docket as well as the seven Council committees. The IBA further intends to expand its proactive research capabilities in order to provide background information and insightful recommendations on major issues facing the City of San Diego, including economic research and revenue forecasting. These enhanced services are made possible through the addition of one Research Analyst during Fiscal Year 2008 and one Fiscal & Policy Analyst in Fiscal Year 2009.

# Office of the IBA

## Service Efforts and Accomplishments

In its third year, the IBA has continued to provide valuable information, analyses, and recommendations throughout the annual budget process as well as for items submitted throughout the year for City Council, Redevelopment Agency, Housing Authority, or Council committee review.

The IBA conducts analysis of the Proposed Budget and makes recommendations for modifications through annual preliminary and final reports on recommended changes to the Mayor's Proposed Budget and provides a matrix of policy issues to be tracked and addressed in the coming year. The IBA reports on the progress made on these budgetary and operational issues throughout the year. Finally, the Office continues to advocate for best practices in budgeting by reviewing and offering recommendations on budget monitoring reports, the City's newly revised reserves and debt policies, the annual budget process and budgetary principles established in Fiscal Year 2008 to recognize the appropriate roles of both the Mayor and the City Council throughout the annual budget implementation.

The IBA has contributed greatly to the ongoing development and implementation of financial reforms. This office has been vital in the establishment and success of the City's first Audit Committee and their policies and practices. It has coordinated the first year of the City Council financial training program, including educational modules on disclosure, financial statements, and debt issuance and administration. The IBA actively participated at every meeting of the Mayor's Charter Reform Committee and its subcommittees, offering staff support in the form of research as well as developing recommendations on its proposal for City Council consideration. Most significantly, the IBA strongly advocated for auditor and audit committee independence based on the comprehensive research of best practices and industry standards. The Office has also been integral to the City's ongoing reform in other areas such as Managed Competition, Equal Opportunity Contracting, and Community Development Block Grants, which it will continue to contribute to in Fiscal Year 2009.

## Budget Dollars at Work: Performance Expectations

Performance Measure	Baseline FY2007	Actual FY2008	Target FY2009
1. Number of IBA reports issued	97	119	125
a. Percent of IBA reports initiated by the IBA	15%	21%	20%
b. Percent of IBA reports that respond to the City Council docket	58%	50%	50%
c. Percent of IBA reports that respond to City Council Committees	24%	25%	25%
d. Percent of IBA reports that respond to the Redevelopment Agency and Housing Commission dockets	3%	4%	5%
2. Percent of IBA reports issued by Thursday prior to scheduled City Council/Committee meetings	N/A	66%	85%
3. Percent of readers who felt that the IBA reports significantly assisted them in their understanding of relevant issue(s) (based on survey results)	N/A	N/A	90%
4. Number of financial training sessions held for City Council that are developed and coordinated by the IBA	2	2	3
5. City Council satisfaction rating of financial training sessions	N/A	83%	100%
6. Percent of final IBA budget modification recommendations adopted by City Council	N/A	100%	100%
7. Percent of IBA recommendations approved by City Council or Committee	N/A	85%	100%

## Budget Dollars at Work: Sizing and Workload Data

	Actual FY2005	Actual FY2006	Actual FY2007	Actual FY2008	Target FY2009
<b>Sizing Data</b>					
Number of external website hits	N/A	N/A	N/A	1,713	3,000
<b>Workload Data</b>					
Number of task forces, committees, and citizen committees with an active IBA role	N/A	N/A	16	19	15
Number of days of staff participation in external skills-based/professional development training	N/A	N/A	N/A	15	15
Number of City Council docket items reviewed for policy and fiscal impact	N/A	N/A	N/A	1,093	700



## Department Summary

Office of the IBA				
	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 FINAL	FY 2008-2009 CHANGE
Positions	0.00	9.00	11.00	2.00
Personnel Expense	\$ -	\$ 1,277,911	\$ 1,480,330	\$ 202,419
Non-Personnel Expense	\$ -	\$ 38,423	\$ 134,885	\$ 96,462
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,316,334</b>	<b>\$ 1,615,215</b>	<b>\$ 298,881</b>

## Department Staffing

	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 FINAL
<b>GENERAL FUND</b>			
Office of the IBA			
IBA Admin	0.00	9.00	11.00
<b>Total</b>	<b>0.00</b>	<b>9.00</b>	<b>11.00</b>

## Department Expenditures

	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 FINAL
<b>GENERAL FUND</b>			
Office of the IBA			
IBA Admin	\$ -	\$ 1,316,334	\$ 1,615,215
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,316,334</b>	<b>\$ 1,615,215</b>

## Significant Budget Adjustments

### GENERAL FUND

Office of the IBA	Positions	Cost	Revenue
<b>Salary and Benefit Adjustments</b>	0.00	\$ 24,129	\$ 0
Adjustments to reflect the annualization of the Fiscal Year 2008 negotiated salary compensation schedule, changes to average salaries, retirement contributions, retiree health contributions, and other benefit compensation.			

# Office of the IBA

## Significant Budget Adjustments

### GENERAL FUND

Office of the IBA	Positions	Cost	Revenue
<b>Support for Economic Forecasting and Revenue Analysis</b>	1.00	\$ 209,348	\$ 0
Addition of 1.00 Budget Legislative Analyst I and associated non-personnel expenditures.			
<b>Support for Office of the IBA and the Ad Hoc Committee on Fire and Recovery</b>	1.00	\$ 66,475	\$ 0
Addition of 1.00 Budget Legislative Analyst I that was added by the City Council during mid-year Fiscal Year 2008.			
<b>Non-Discretionary</b>	0.00	\$ 45	\$ 0
Adjustments to expense allocations that are determined outside of the Department's direct control. These adjustments are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
<b>Support for Information Technology</b>	0.00	\$ (1,116)	\$ 0
Funding allocated according to a zero-based annual review of information technology funding requirements and priority analyses.			

## Expenditures by Category

	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 FINAL
<b>PERSONNEL</b>			
Salaries & Wages	\$ -	\$ 878,404	\$ 999,800
Fringe Benefits	\$ -	\$ 399,507	\$ 480,530
<b>SUBTOTAL PERSONNEL</b>	\$ -	\$ 1,277,911	\$ 1,480,330
<b>NON-PERSONNEL</b>			
Supplies & Services	\$ -	\$ 28,000	\$ 124,033
Information Technology	\$ -	\$ 4,073	\$ 2,789
Energy/Utilities	\$ -	\$ 6,350	\$ 6,563
Equipment Outlay	\$ -	\$ -	\$ 1,500
<b>SUBTOTAL NON-PERSONNEL</b>	\$ -	\$ 38,423	\$ 134,885
<b>TOTAL</b>	\$ -	\$ 1,316,334	\$ 1,615,215

## Salary Schedule

### GENERAL FUND

#### Office of the IBA

<i>Class</i>	<i>Position Title</i>	<i>FY 2008 Positions</i>	<i>FY 2009 Positions</i>	<i>Salary</i>	<i>Total</i>
2132	Department Director	1.00	1.00	\$ 179,999	\$ 179,999
2143	Budget Legislative Analyst I	6.00	8.00	\$ 79,304	\$ 634,431
2212	Council Representative II	1.00	1.00	\$ 76,149	\$ 76,149



# Office of the IBA

## Salary Schedule

### GENERAL FUND

#### Office of the IBA

<i>Class</i>	<i>Position Title</i>	<i>FY 2008 Positions</i>	<i>FY 2009 Positions</i>		<i>Salary</i>		<i>Total</i>
2214	Deputy Director	1.00	<b>1.00</b>	\$	109,221	\$	109,221
	<b>Total</b>	9.00	<b>11.00</b>			\$	<b>999,800</b>
<b>OFFICE OF THE IBA TOTAL</b>		9.00	<b>11.00</b>			\$	<b>999,800</b>

